

Article - Business Regulation

[\[Previous\]](#)[\[Next\]](#)

§17–302.

(a) Except as otherwise provided in this title, an applicant for a license under this title shall:

(1) submit to the clerk, in duplicate, an application on the form that the clerk provides;

(2) submit to the clerk a receipt or certificate for taxes in accordance with subsection (c) of this section; and

(3) pay to the clerk the appropriate license fee required by this title.

(b) Each application for a license shall be verified in the way and contain the information that the Comptroller requires by regulation.

(c) (1) In this subsection, “county treasurer” includes the Director of Finance or other chief fiscal officer of a county that does not have a county treasurer.

(2) This subsection does not apply to a domestic corporation that has shares subject to taxation under State law.

(3) Except as otherwise provided in this title, an applicant for a license shall submit to the clerk:

(i) a certification by the State Department of Assessments and Taxation of the value of the goods, fixtures, and stock in trade in each county where the business is located for the applicant’s business for the valuation year;

(ii) a certification by the county treasurer of that county that there are no unpaid taxes due to the State or county on the goods, fixtures, or stock in trade; and

(iii) a certification by the municipal corporation, if any, where the business is located that there are no unpaid taxes due to the municipal corporation on the goods, fixtures, or stock in trade.

(4) In this subsection, the valuation year:

(i) in Washington County, is the fiscal year that includes May 1 of the calendar year when the license is issued; or

(ii) in each other county, is the last calendar year before the year for which the license is sought.

(d) (1) This subsection applies only in Calvert County.

(2) The clerk may not issue a license under this title for the first time to a business that will be located in Calvert County unless the applicant submits to the clerk a certification that the location of the business for which the license is sought is zoned for the type of business for which the applicant is seeking a license.

(3) The certification must be issued from:

(i) the Calvert County Department of Planning and Zoning; or

(ii) the appropriate municipal corporation, if the location of the proposed business is within the boundaries of a municipal corporation.

[\[Previous\]](#)[\[Next\]](#)